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APR 07 2006
PATENT & TRADEMARK OFFICE

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant	:	Yasutaka Nishida *et al.*
Serial No.	:	10/677,302 Confirmation No: 9632
Filed	:	October 3, 2003
For	:	PERPENDICULAR MAGNETIC RECORDING SYSTEM
Group	:	2653
Examiner	:	Christopher R. Magee
Customer No. :	23838	

RESPONSE TO OFFICE ACTION

Mail Stop -- Amendment
Commissioner For Patents
P.O. BOX 1450
Alexandria, Virginia 22313-1450

Sir:

In response to the Office Action dated March 8, 2006, the following is submitted.